

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

SKAT TAX REFUND SCHEME LITIGATION

This document relates to: All Cases

Master Docket 18-cv-4047(LAK)
ECF Case

DECLARATION OF MARK D. ALLISON

I, MARK D. ALLISON, declare as follows:

1. I am a Member of the firm of Caplin & Drysdale, Chartered and am counsel for the following Defendants:
 - a. The Bradley London Pension Plan and Boston Bradley;
 - b. Ackview Solo 401K Plan and Sean Driscoll;
 - c. NYCATX LLC Solo 401K Plan and Carl Andrew Vergari;
 - d. Sanford Villa Pension Plan and Roger Lehman;
 - e. The Aria Pension Plan, Roger Lehman, and Gavin Crescenzo;
 - f. The Aston Advisors LLC 401K Plan and Roger Lehman;
 - g. The Atlantic DHR 401K Plan and Boston Bradley;
 - h. The Belforte Pension Plan, Roger Lehman, and Gavin Crescenzo;
 - i. The Bravos Advisors 401K Plan, Roger Lehman, and Gavin Crescenzo;
 - j. The Busby Black 401K Plan and Boston Bradley;
 - k. The Canada Rock LLC 401K Plan and Boston Bradley;
 - l. The Costello Advisors Pension Plan, Roger Lehman, and Gavin Crescenzo;

- m. The DMR Pension Plan and Doston Bradley;
- n. The Dosmon Bly Pension Plan and Doston Bradley;
- o. The Eskin Pension Plan, Roger Lehman, and Gavin Crescenzo;
- p. The Fieldcrest Pension Plan, Roger Lehman, and Gavin Crescenzo
- q. The Houston Rocco LLC 401K Plan and Doston Bradley;
- r. The India Bombay LLC 401K Plan and Doston Bradley;
- s. The ISDB Pension Plan and Doston Bradley;
- t. The KASV Group Pension Plan, Roger Lehman, and Svetlin Petkov;
- u. The Kodiak Capital Pension Plan, Roger Lehman, and Gavin Crescenzo;
- v. The Krabi Holdings LLC 401K Plan and Gavin Crescenzo;
- w. The Kyber Pension Plan, Roger Lehman and Gavin Crescenzo;
- x. The LBR Capital Pension Plan and Doston Bradley;
- y. The Lerici Capital Pension Plan, Roger Lehman, and Gavin Crescenzo;
- z. The Ludlow Holdings 401K Plan, Roger Lehman, and Gavin Crescenzo;
- aa. The M2F Wellness LLC 401K Plan and Mitchell Protass;
- bb. The Monin Amper Pension Plan and Doston Bradley;
- cc. The MPQ Holdings LLC 401K Plan and Mitchell Protass;
- dd. The NYC Stanismore Pension Plan and Doston Bradley;
- ee. The Petkov Management LLC 401K Plan and Svetlin Petkov;
- ff. The Petkov Partners Pension Plan, Roger Lehman, and Svetlin Petkov;
- gg. The Proper Pacific LLC 401K Plan and Doston Bradley;
- hh. The Regoleth Pension Plan, Roger Lehman, and Gavin Crescenzo;
- ii. The Saba Capital LLC 401K Plan, Roger Lehman, and Gavin Crescenzo;

jj. The Sector 230 LLC 401K Plan;

kk. The SPKK LLC 401K Plan, Roger Lehman, and Svetlin Petkov;

ll. The Stark Pension Plan, Roger Lehman, and Gavin Crescenzo;

mm. The Stor Capital Consulting LLC 401K Plan and Michael Ben-Jacob;

nn. The SVP 401K Plan, Roger Lehman, and Svetlin Petkov;

oo. The Texas Rocco LLC 401K Plan and Doston Bradley;

pp. The TKKJ LLC 401K Plan and Thomas Kertelits;

qq. The West River Pension Plan, Roger Lehman, and Gavin Crescenzo; and

rr. The Westport Advisors LLC 401K Plan, Roger Lehman, and Gavin Crescenzo.

2. I have personal knowledge of the matters stated in this declaration.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Bradley London Pension Plan and Doston Bradley, on May 4, 2018 (Dkt. No. 1:18-cv-04047-LAK).

4. Attached hereto as Exhibit 2 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Aria Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05147-LAK).

5. Attached hereto as Exhibit 3 is a true and correct copy of the tax refund claim submission filed by Syntax GIS on April 13, 2015, with respect to The Bradley London Pension Plan.

6. Attached hereto as Exhibit 4 is a true and correct copy of the SKAT's determination letter, dated April 6, 2018, issued to The Bradley London Pension Plan; a certified translation thereof (Exhibit 4-A); and Certificate of Translation (Exhibit 4-B).

7. Attached hereto as Exhibit 5 is a true and correct copy of the letter by The Bradley London Pension Plan to the Skattenkeystyrelsen, dated June 22, 2018, appealing SKAT's decision to reclaim refunds; a certified translation thereof (Exhibit 5-A); and Certificate of Translation (Exhibit 5-B).

8. Attached hereto as Exhibit 6 is a true and correct copy of the letter by Skattenkeystyrelsen to The Bradley London Pension Plan dated June 29, 2018, acknowledging the receipt of the appeal; a certified translation thereof (Exhibit 6-A); and Certificate of Translation (Exhibit 6-B).

9. Attached hereto as Exhibit 7 is a true and correct copy of Danish Corporation Tax Act, section 2.1 (c); a certified translation thereof (Exhibit 7-A); and Certificate of Translation (Exhibit 7-B).

10. Attached hereto as Exhibit 8 is a true and correct copy of Danish Corporation Tax Act, section 2.3; a certified translation thereof (Exhibit 8-A); and Certificate of Translation (Exhibit 8-B).

11. Attached hereto as Exhibit 9 is a true and correct copy of Danish Tax Assessment Act, section 16A.1; a certified translation thereof (Exhibit 9-A); and Certificate of Translation (Exhibit 9-B).

12. Attached hereto as Exhibit 10 is a true and correct copy of Danish Income Tax Act, section 65.1; a certified translation thereof (Exhibit 10-A); and Certificate of Translation (Exhibit 10-B).

13. Attached hereto as Exhibit 11 is a true and correct copy of Danish Income Tax Act, section 69B.1 (c); a certified translation thereof (Exhibit 11-A); and Certificate of Translation (Exhibit 11-B).

14. Attached hereto as Exhibit 12 is a true and correct copy of Danish Capital Gains Tax Act, section 23.1 (c); a certified translation thereof (Exhibit 12-A); and Certificate of Translation (Exhibit 12-B).

15. Attached hereto as Exhibit 13 is a true and correct copy of The Legal Guide, section C.B. 2.1.6.1, which is a guidance published by SKAT; a certified translation thereof (Exhibit 13-A); and Certificate of Translation (Exhibit 13-B).

16. Attached hereto as Exhibit 14 is a true and correct copy of Chapter 7 of the Report on the Danish Customs and Tax Administration's Partnership with the Police and the Prosecution Service, that addresses exchange of information with the prosecution; a certified translation thereof (Exhibit 14-A); and Certificate of Translation (Exhibit 14-B).

17. Attached hereto as Exhibit 15 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The DMR Pension Plan and Doston Bradley, on May 4, 2018 (Dkt. No. 1:18-cv-04049-LAK).

18. Attached hereto as Exhibit 16 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Houston Rocco LLC 401K Plan and Doston Bradley, on May 4, 2018 (Dkt. No. 1:18-cv-04050-LAK).

19. Attached hereto as Exhibit 17 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Proper Pacific LLC 401K Plan and Doston Bradley, on May 4, 2018 (Dkt. No. 1:18-cv-04051-LAK).

20. Attached hereto as Exhibit 18 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The LBR Capital Pension Plan and Doston Bradley, May 4, 2018 (Dkt. No. 1:18-cv-04052-LAK).

21. Attached hereto as Exhibit 19 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Atlantic DHR 401K Plan and Doston Bradley, on May 18, 2018 (Dkt. No. 1:18-cv-04430-LAK).

22. Attached hereto as Exhibit 20 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Stor Capital Consulting LLC 401K Plan and Michael Ben-Jacob, on May 18, 2018 (Dkt. No. 1:18-cv-04434-LAK).

23. Attached hereto as Exhibit 21 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Busby Black 401K Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04522-LAK).

24. Attached hereto as Exhibit 22 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Canada Rock LLC 401K Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04531-LAK).

25. Attached hereto as Exhibit 23 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The ISDB Pension Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04536-LAK).

26. Attached hereto as Exhibit 24 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Monin Amper Pension Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04538-LAK).

27. Attached hereto as Exhibit 25 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The NYC Stanismore Pension Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04541-LAK).

28. Attached hereto as Exhibit 26 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Texas Rocco LLC 401K Plan and Doston Bradley, on May 22, 2018 (Dkt. No. 1:18-cv-04543-LAK).

29. Attached hereto as Exhibit 27 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Sanford Villa Pension Plan and Roger Lehman, on May 30, 2018 (Dkt. No. 1:18-cv-04767-LAK).

30. Attached hereto as Exhibit 28 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Aston Advisors LLC 401K Plan and Roger Lehman, on May 30, 2018 (Dkt. No. 1:18-cv-04770-LAK).

31. Attached hereto as Exhibit 29 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Sector 230 LLC 401K Plan, on May 30, 2018 (Dkt. No. 1:18-cv-04771-LAK).

32. Attached hereto as Exhibit 30 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Raubritter LLC Pension Plan and Adam LaRosa, on May 31, 2018 (Dkt. No. 1:18-cv-04833-LAK).

33. Attached hereto as Exhibit 31 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The M2F Wellness LLC 401K Plan and Mitchell Protass, on June 1, 2018 (Dkt. No. 1:18-cv-04890-LAK).

34. Attached hereto as Exhibit 32 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The MPQ Holdings LLC 401K Plan and Mitchell Protass, on June 1, 2018 (Dkt. No. 1:18-cv-04892-LAK).

35. Attached hereto as Exhibit 33 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Sterling Alpha LLC 401K Profit Sharing Plan and John Doscas, on June 1, 2018 (Dkt. No. 1:18-cv-04894-LAK).

36. Attached hereto as Exhibit 34 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The TKKJ LLC 401K Plan and Thomas Kertelits, on June 1, 2018 (Dkt. No. 1:18-cv-04896-LAK).

37. Attached hereto as Exhibit 35 is a true and correct copy of the Complaint filed by Plaintiff SKAT against NYCATX LLC Solo 401K Plan and Carl Andrew Vergari, on June 1, 2018 (Dkt. No. 1:18-cv-04898-LAK).

38. Attached hereto as Exhibit 36 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Sander Gerber Pension Plan and John Doscas, on June 1, 2018 (Dkt. No. 1:18-cv-04899-LAK).

39. Attached hereto as Exhibit 37 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Ackview Solo 401K Plan and Sean Driscoll, on June 1, 2018 (Dkt. No. 1:18-cv-04900-LAK).

40. Attached hereto as Exhibit 38 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Dosmon Bly Pension Plan and Doston Bradley, on June 6, 2018 (Dkt. No. 1:18-cv-05045-LAK).

41. Attached hereto as Exhibit 39 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein, on June 6, 2018 (Dkt. No. 1:18-cv-05053-LAK).

42. Attached hereto as Exhibit 40 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The India Bombay LLC 401K Plan and Doston Bradley, on June 6, 2018 (Dkt. No. 1:18-cv-05057-LAK).

43. Attached hereto as Exhibit 41 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Belforte Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05150-LAK).

44. Attached hereto as Exhibit 42 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Bravos Advisors 401K Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05151-LAK).

45. Attached hereto as Exhibit 43 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Costello Advisors Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05158-LAK).

46. Attached hereto as Exhibit 44 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Eskin Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05164-LAK).

47. Attached hereto as Exhibit 45 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Fieldcrest Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05180-LAK).

48. Attached hereto as Exhibit 46 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Westport Advisors LLC 401K Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05183-LAK).

49. Attached hereto as Exhibit 47 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Kodiak Capital Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05185-LAK).

50. Attached hereto as Exhibit 48 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Kyber Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05186-LAK).

51. Attached hereto as Exhibit 49 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Lerici Capital Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05188-LAK).

52. Attached hereto as Exhibit 50 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Ludlow Holdings 401K Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05189-LAK).

53. Attached hereto as Exhibit 51 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Regoleth Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05190-LAK).

54. Attached hereto as Exhibit 52 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Saba Capital LLC 401K Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05192-LAK).

55. Attached hereto as Exhibit 53 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The West River Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05193-LAK).

56. Attached hereto as Exhibit 54 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Stark Pension Plan, Roger Lehman, and Gavin Crescenzo, on June 8, 2018 (Dkt. No. 1:18-cv-05194-LAK).

57. Attached hereto as Exhibit 55 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Petkov Partners Pension Plan, Roger Lehman, and Svetlin Petkov, on June 12, 2018 (Dkt. No. 1:18-cv-05299-LAK).

58. Attached hereto as Exhibit 56 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Petkov Management LLC 401K Plan and Svetlin Petkov, on June 12, 2018 (Dkt. No. 1:18-cv-05300-LAK).

59. Attached hereto as Exhibit 57 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The SVP 401K Plan, Roger Lehman, and Svetlin Petkov, on June 12, 2018 (Dkt. No. 1:18-cv-05305-LAK).

60. Attached hereto as Exhibit 58 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The Krabi Holdings LLC 401K Plan and Gavin Crescenzo, on June 12, 2018 (Dkt. No. 1:18-cv-05307-LAK).

61. Attached hereto as Exhibit 59 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The SPKK LLC 401K Plan, Roger Lehman, and Svetlin Petkov, on June 12, 2018 (Dkt. No. 1:18-cv-05308-LAK).

62. Attached hereto as Exhibit 60 is a true and correct copy of the Complaint filed by Plaintiff SKAT against The KASV Group Pension Plan, Roger Lehman, and Svetlin Petkov, on June 12, 2018 (Dkt. No. 1:18-cv-05309-LAK).

63. Attached hereto as Exhibit 61 is a true and correct copy of the Complaint filed by Plaintiff SKAT against Del Mar Asset Management Savings & Retirement Plan and David Freelove, on June 14, 2018 (Dkt. No. 1:18-cv-05374-LAK).

I, MARK D. ALLISON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: August 15, 2018.

New York, NY

s/ Mark D. Allison

Mark D. Allison
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